



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

Number: **INFO 2001-0251**
Release Date: 12/31/2001
COR-139687-01
UIL: 2055.00-00

August 10, 2001

[REDACTED]

Dear [REDACTED]:

Your letters of July 13, 2001 and July 27, 2001, regarding the estate of [REDACTED] were forwarded to our office. Your inquiry concerns the applicability of section 20.2055-1(a) of the Estate Tax Regulations to annuities.

We understand that this case is currently under consideration in the Appeals Division. Accordingly, we are unable to comment on the case at this time. However, we will forward your comments to the appropriate office for their consideration. We note that the appropriate Appeals Office can request Technical Advice on a legal issue from the National Office. Whether Technical Advice is requested is within the discretion of the Appeals Office. Please direct any further inquiries you may have to [REDACTED], the Appeals Officer assigned to your case. [REDACTED] can be reached at [REDACTED].

I hope this information is helpful. If you have any questions, please contact me or Mayer Samuels at (202) 622-3090.

Sincerely,

George Masnik
Chief, Branch 4
Office of the Associate Chief Counsel
(Passthroughs and Special Industries)

cc: [REDACTED]